

Pursuant to Articles 23 and 59 of the Law on Leasing („Official Gazette of Republika Srpska“, No. 70/07 and 116/11), Article 5, Paragraph 1, Item b), Article 20, Paragraph 2, Item b) and Article 37 of the Law on the Banking Agency of Republika Srpska („Official Gazette of Republika Srpska“, No. 59/13 and 4/17), and Article 6, Paragraph 1, Item b), Article 11 and Article 19, Paragraph 1, Item b) of the Statute of the Banking Agency of Republika Srpska („Official Gazette of Republika Srpska“, No. 63/17), the Management Board of the Banking Agency of Republika Srpska at its 5th session held on 22 February 2024 adopted the

DECISION

ON THE FORM AND CONTENT OF REPORTS LEASING PROVIDERS SUBMIT TO THE BANKING AGENCY OF REPUBLIKA SRPSKA

Subject

Article 1

- (1) The Decision on the form and content of reports leasing providers (hereinafter: LP) submit to the Banking Agency of Republika Srpska (hereinafter: Decision) shall stipulate the form and content of reports on operations that LPs headquartered in Republika Srpska and organizational units of LPs headquartered in the FBiH or Brčko District of BiH operating in Republika Srpska must submit to the Banking Agency of Republika Srpska (hereinafter: the Agency), as well as the method and deadlines for reporting, whereby:
 1. LPs headquartered in Republika Srpska shall be obliged to submit all reports stipulated by the Decision;
 2. organizational units of LPs headquartered in the FBiH or Brčko District of BiH operating in Republika Srpska shall be obliged to submit the reports referred to in Article 2, Paragraph 2, Item 1), and Paragraph 3, Items 1), 3), 4), 6), 10), 11), and 12) of the Decision.
- (2) All organizational units established and operating in Republika Srpska by a LP headquartered in the FBiH or the Brčko District of BiH referred to in Paragraph 1, Item 2) of this Article shall be considered a single organizational unit for the purposes of reporting pursuant to the Decision.

Reports

Article 2

- (1) LP referred to in Article 1 of the Decision shall be required to submit monthly and quarterly reports to the Agency.
- (2) Monthly reports consist of the following:
 1. Report on weighted nominal and effective leasing fee rates under financial lease agreements (Template: DL – ELIN);
 2. Report on concluded (active) operating lease agreements (Template: DL – OL);
 3. Report on cash transactions of 30,000.00 KM or more, related cash transactions of 30,000.00 KM or more, and suspicious transactions (Template: SPN i FTA – G.T.);
 4. Report on suspicious clients (Template: SPN i FTA - SKL).
- (3) Quarterly reports consist of the following:
 1. LP balance sheet (Template: BS – DL);
 2. LP income statement (Template: BU – DL);
 3. Structure of receivables under financial leasing (Template: SPFL – DL);
 4. Structure of receivables under operating leasing (Template: SPOL - DL);
 5. Report on the amount and method of calculating loss reserves under financial leasing (Template: REZ FL – DL);
 6. Overview of the 10 largest lessees (Template: ND – DL);
 7. Overview of the 10 largest funding sources (Template: NI - DL);
 8. Report on the estimated market value of repossessed leased assets (Template: IPL – DL);
 9. Report on the LP ownership structure (Template: VL – DL);

10. Report on written complaints from lessees (Template: DL - PPK);
 11. Report on the number and qualification structure of employees (Template: KSZ – DL);
 12. Report on the organizational structure (Template: ORG-DL);
 13. List of reports submitted to the Agency (Template: ABRS – DL).
- (4) The data presented in the reports referred to in Article 2 of the Decision must be accurate and complete and expressed in KM or in thousands of KM, as stipulated by the content of the templates themselves.
 - (5) The form and content of the reports referred to in Article 2 of the Decision shall be published on the Agency's official website, and the reports shall be submitted via appropriate electronic media in the manner and format stipulated by a separate Instruction issued by the Agency.
 - (6) The reports referred to in Article 2 of the Decision shall be submitted to the Agency in electronic form, whereas the report referred to in Article 2, Paragraph 3, Item 13) shall be submitted in electronic form (unsigned) and in written form by mail in the stipulated format (signed and stamped as stipulated by the content of the template).

Reporting dynamics

Article 3

- (1) The deadline for submitting the reports referred to in Article 2, Paragraph 2, Items 1) to 4), is the fifteenth (15th) day of the month, with the balance as of the last calendar day of the preceding month.
- (2) The quarterly reports referred to in Article 2, Paragraph 3, Items 1) to 12), shall be submitted within thirty (30) days following the end of the reporting quarter; reports for the final quarter of the preceding year, with the balance as of December 31, shall be submitted based on:
 1. preliminary data, no later than January 31 of the current year, and
 2. final data, no later than March 5 of the current year.

Transitional and final provisions

Article 4

- (1) The Decision shall enter into force on the eighth day from the date of its publication in the "Official Gazette of Republika Srpska".
- (2) On the date of entry into force of the Decision, the Decision on the form and content of reports leasing providers submit to the Banking Agency of Republika Srpska („Official Gazette of Republika Srpska“, No. 100/07, 126/10 and 123/12) shall cease to be valid.

Number: UO-57/24

Date: 22 February 2024

PRESIDENT OF THE
MANAGEMENT
BOARD
Dejan Kusturić